

SCHOOL APPEALS						
Filing Deadline:	<u>Before September 20</u>					
Note: All appeal applications must contain the following in addition to what is indicated in the chart below:						
Appeal worksheet, ensuing yr. max. levy sheet, ensuing yr. proof of publication, Budget Form 2 (Misc. Rev.)						
for funds under appeal, and Budget Form 4-B (16-line statement) for funds under appeal.						
Appeal Type	Definition	Qualified Unit(s)	Permanent/Temporary	Max. Allowable Increase	Additional Items Needed for SPTCB/DLGF Review	Comments
New Facility	Allows a public school to increase its' general fund maximum levy for the opening of a new facility, addition to an existing facility, or reopening a facility that was closed for 3 years and will be used for additional classroom space.	School	Permanent	Calculated by NFA worksheet provided with memorandum.		Capital outlays > \$5,000 have been reduced to twenty percent of the amount requested. Not related to increased administrative or sports related costs.
Emergency Financial Relief	Allows a public school to increase its' general fund maximum levy so it can carry out the educational duties committed to it by law.	School	Temporary	Amount of school's anticipated operating shortfall as calculated on the EFR worksheet.	Unit must provide a proposed plan (goals, staff, operating cuts, programs) to correct the financial situation in the future.	Type of relief sought must be explained: grant, loan, referendum levy, advance of funds. Controlled School Status-May appeal only one time every four years.
Shortfall	Allows a public school to increase the maximum levy for a shortfall due to erroneous assessed valuation. School officials may only file a shortfall appeal on the general and/or transportation operating funds.	All units	Temporary	Limited to the amount supported by required documentation.	Unit must state the specific cause of the shortfall and provide the following: Form 22's for the transportation and general funds, Co. Form 127 CERT (Register of Certificates of Error), Co. Form 17TC (Cert. Of Co. Auditor Refund Claims)	Shortfalls will not be considered for delinquent tax payments. Anticipated shortfalls based on current year distributions may be considered if the school corporation meets the advertising and adoption requirements and files a petition by December 31, 2007.
Referendum	Allows a public school to establish a separate referendum fund tax levy to fund new programs or existing financing. The levy is in place for a period of up to seven years as approved by taxpayers.	School	Permanent	Limited to the tax rate and levy proposed and presented to the taxpayers for voting purposes.	Must provide a resolution specifying the term (up to 7 years) and the maximum tax rate for the referendum.	If defeated, must wait one year to petition for another referendum. Placed in a separate fund; used for general fund operating purposes.
Transportation Operating	Allows a public school to increase its' transportation operating fund levy because of increased costs of at least ten percent over the preceding year. Increase related to fuel costs, mileage, number of students, special educ. student transp. costs or closure of building that results in more miles.	School	Permanent	Historically limited to the formula provided by the DLGF- using budget and levy growth.	Transportation levy worksheet	

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Transfer Tuition	Allows a public school to increase its' general fund levy for actual or estimated transfer tuition expenses exceeding actual or estimated transfer tuition revenues.	School	Temporary	Limited to the difference between revenues and expenditures. May request two years.	Detailed list of schools from which revenue was received or payments made.	If estimated numbers are used, DLGF may adjust future levy to reflect any levy amount given (based on estimates) that was in excess of need.
Math Error	Allows a unit to increase its' levy for a correction of an advertising error, mathematical error, or an error in data.	All units	Temporary	Limited to the amount supported by documentation.	Unit must provide documentation that identifies the type and amount of errors made.	